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OPTIMIZATION OF FINANCIAL RESOURCES OF TERRITORIAL COMMUNITIES: A METHODOLOGICAL APPROACH TO RESPONDING TO MODERN RISKS IN STATE MANAGEMENT

ABSTRACT

Choosing the optimal financial provision for territorial communities is important as it allows for a more effective response to contemporary challenges in public administration. The methodological approach to this process helps communities better utilize available resources for secure development and improving the quality of life for their residents. An in-depth analysis of both scientific and practical literature reveals that the issue of financial resources for territorial communities has not been comprehensively addressed to date. Thus, the goal is to define an approach that will provide information on the most optimal forms of financial resources needed by various territorial communities under current conditions. For this, the object of study is the financial resources of individual territorial communities in Ukraine for evaluation. The scientific task is to propose and integrate such a method that will facilitate the selection of the most optimal financial resources for the territorial communities of Ukraine. For this purpose, experts were involved and appropriate pairwise comparisons were conducted. As a result, we analyzed the current financial state of Ukraine's territorial communities. We characterized the key principles of the proposed methodological approach to optimizing financial resources. We identified the most optimal types of financial resources for comparison and highlighted the most suitable among them. The practical significance of the obtained results is revealed through the possibility of applying this approach in the work of territorial communities in Ukraine. However, the research has limitations and does not take into account other resources, such as human and informational. This is noted for further research.

Keywords: territorial communities, financial resources, pairwise comparison, public administration, modelling method, types of financial resources

JEL Classification: C02, H70, H83

INTRODUCTION

Conceptual and Categorical Apparatus of Research: Definition and Content of Key Terms Used in the Article

We consider the territorial community to be the primary subject of local self-government, consisting of physical persons – residents (citizens of Ukraine, foreign citizens, stateless persons, refugees, internally displaced persons) who permanently reside and work in the territory of a village (or a voluntary association of several villages into a common community), a settlement, or a city. They address local issues directly or through municipal structures formed by them, own common communal property, possess real estate in the area, pay communal taxes, and are connected by individual territorial links of a systemic nature. Like any other such primary subject, it requires appropriate resources. Hence, under the financial resources of territorial communities, we understand the aggregate of all monetary funds available to the territorial community for financing its needs and investments. These resources include local taxes and fees, state subsidies, revenues from municipal property, grants, donations, and other sources

of funding. They are an important tool for exercising self-governance and implementing local policies aimed at the social, economic, and cultural development of the community.

Relevance and Importance of the Financial Resources of Territorial Communities

Finance forms the basis of most relations in contemporary society. Financial relations are used to describe any form of interaction during the trading of assets. In the case of territorial communities, this form facilitates capital formation and involves commonly used tools capable of implementing specific activities of interested groups for financial, economic, social, and other types of development.

Financial resources act as the circulatory system for any socio-economic organism. Territorial communities are also a type of socio-economic organism that requires resources, among which financial resources are most crucial. This is because the formation and use of the finances of territorial communities are conditioned by several important factors, including that the finances of a territorial community cover several populated areas, lack of experience in managing the finances of a territorial community, implementation of direct inter-budgetary relations between the budget of the territorial community and the state budget, and the concentration of significant financial resources in the budget of the territorial community.

Challenges of modernity underscore the problem of developing local self-government and expanding the rights and powers of territorial communities through their amalgamation, which is seen worldwide as a sign of a country's democratic choice. The amalgamation of territorial communities is aimed at improving the socio-economic system and enhancing the standard of living of the population, which is one of the most prioritized directions of state policy. From this, the territorial community should formulate a development strategy considering its financial capability. Implementing this task is fundamental not only for further scientific explorations in the finances of territorial communities but also for its practical application, particularly for developing modern models and technologies for forming their own financial resources, refining their legal and organizational basis in the context of ensuring financial capability and further socio-economic development in the future.

Impact of the Financial State of Territorial Communities on the System of State Management

The process of reforming the entire system of State Management, currently ongoing in Ukraine, involves increasingly active engagement of broad layers of society in managing the development of their communities. This is demanded by phenomena such as the establishment of institutions of civil society, optimization of the system of local self-government, changes at the regional level of governance, etc. One of the leading trends of modern times is the activation of processes of voluntary amalgamation of territorial communities. Indeed, new, powerful, and capable communities are creating a new reality and future for the state.

For thirty years, Ukraine has been paving the way for local self-government and administrative-territorial reform, which has manifested itself very vividly in recent years (namely, after 2014), creating a number of opportunities. The main achievement of the reforms of recent years, which any community in Ukraine has gained, is that representatives of old-term heads differ from representatives of newly elected local officials in individual communities. We already observe a difference in worldviews, in approaches to their work by authorized persons. It is no secret that a significant portion of the leaders of previous terms remain in place, however, there is still a considerable share of heads who have changed. People are traditionally satisfied with community opinion leaders who have worked for one or two terms. However, the share of heads who have been for twenty, or even thirty years, has decreased. Newly elected heads are younger in age. This has an extremely significant impact on the system of State Management, as it changes the approach to state-administrative governance.

LITERATURE REVIEW

Literature Review on the In-depth Study of Contemporary Developments in the Field of Territorial Community Development

As noted by Vyznyak et al. (2022), the basis for successful outcomes in business, investment attraction, quality service provision, and the enhancement of self-governance forms and methods, as well as efficiency in using and saving budget funds, is a strategy that provides the main platform for community actions capable of consolidating them by taking responsibility for defining an action plan to achieve goals. This statement is considered appropriate in the context of optimizing financial resources today. As Krupin et al. (2015) mention, the problem lies not in the amounts of financial provisioning for territorial communities but in the correctness of using what is available, as fraud is extremely relevant and widespread. Fraud with the financial resources of territorial communities should be understood as the set of economic relations between legal or natural persons and territorial communities in the process of formation, distribution, and use of

financial resources (revenues) of such communities, implemented through deception or abuse of trust or official position for the purpose of obtaining economic or other benefits (personal, corporate, or for third parties). To avoid this, it is necessary to conduct a thorough analysis and evaluation. Kutsenko et al. (2019) support the idea that manifestations of fraudulent actions in the sphere of finances of territorial communities are quite diverse (and they are constantly being modified and modernized), necessitating their grouping by the most typical characteristics. Therefore, without choosing optimal financial resources, it is impossible to speak about the development of territorial communities. At the same time, Sodoma, et al. (2024) emphasize that the territorial community of Ukraine is extremely dependent on financial support. According to the authors, optimal and sustainable development of communities in Ukraine cannot be achieved without it.

As pointed out by Ivanov et al. (2019), for the effective and stable development of territorial communities, there is a need to develop a strategy for the financial development of territorial communities. A key element of such a strategy should be an adequate system for assessing available financial resources. As Storonyanska et al. (2020) note, in the current period, the organs of local self-government of newly formed communities need to understand the nature of local finances in detail, comprehend the mechanism of their functioning, be able to analyze the processes and phenomena regarding the formation and distribution of monetary funds and be able to use the forms, means, and methods that will allow the most effective use of local finances as a tool influencing all stages of the financial development process of their community. They should also be aware of which financial resources are a priority and which are not.

Literature Review on the In-depth Study of Contemporary Developments in the Field of Financial Provisioning for Territorial Communities

We agree with the views of Blazhivska (2019) and Yegprycheva (2016), that without financial resources, no territorial community can survive, let alone develop. The most important aspect here is to have various options and opportunities to obtain these resources. It should not all come down to a single source of income and financing. For example, Smith, J., & Thompson, A. (2020) believe that the financial status of territorial communities can be a factor influencing investors' decisions on where to locate businesses and create jobs. This, in turn, affects regional development and can help avoid disparities in access to services and ensure equal opportunities. Wilson, G. P., & Davis, L. (2018) argue that an important aspect of the financial security of territorial communities is ensuring proper interaction with potential investors within the framework of public-private partnerships. They highlight a special mechanism implemented in the system of amalgamated territorial communities that involves attracting private investment for sustainable development through projects that are a priority for proper socio-economic community development. According to the authors, the partnership depends on the volumes and optimal financial provision. Khirivskiy, et al. (2022) rightly emphasize that achieving an appropriate level of financial security in amalgamated territorial communities is impossible without optimizing their own provision and using only those resources that are optimal under current conditions.

AIMS AND OBJECTIVES

The article's aim is to define an approach that will provide information on the most optimal forms of financial resources needed by various territorial communities under current conditions. For this, the object of study is the financial resources of individual territorial communities in Ukraine for evaluation.

The scientific task is to propose and integrate such a method that will facilitate the selection of the most optimal financial resources for the territorial communities of Ukraine. For this, experts were involved, and corresponding pairwise comparisons were conducted.

METHODS

Pairwise Comparison Method

The pairwise comparison method is extremely effective when used correctly. Consequently, this method involves identifying the advantages of elements located in the left column over those in the top row. A matrix is then constructed, where the rows and columns contain the objects being compared. The essence of the method for determining relative priorities is that based on their pairwise qualitative comparisons, taking into account various factors that affect effectiveness, a quantitative evaluation is given, which can then be used for further economic analysis (Clarke, 1989; Jolliffe, 1989). It should be noted that from a practical application standpoint, this method is unique in allowing for the advantages associated with the assumption of non-transitivity. An important role in this is played by the weight of each comparison object. In our case, a special scale was used to determine the weights of the comparison objects (Table 1).

Table 1. Relative Importance Scale by Selected Method.

Assessment System	The essence of the assessment
1	Equivalent strength when compared
3	One does not significantly outweigh the other
5	One clearly outweighs the other
7	There is a significant advantage
9	Total superiority of one over the other
2;4;6;8	Intermediate values

Thus, the pairwise comparison method is an evaluation technique that involves comparing each element in a set with every other to determine the relative importance or preference of one over the others.

Application of Expert Analysis and Delphi Method

Expert assessment is widely used in exploratory and pilot studies to obtain preliminary data about the object, and subject of analysis, to refine hypotheses and tasks of the main research, to develop forecasts, and to supplement and clarify certain processes and phenomena. A common way of organizing collective expert work is the Delphi method (Cooke, et al. 2008; Akerlof, et al. 1996). Expert methods can be classified into face-to-face and distance forms. We applied a distance form of surveying.

The accuracy and reliability of forecasts developed based on expert assessments are primarily determined by the professionalism of the expert group, their breadth of knowledge, and erudition. It should be noted that within our study, we involved 20 leading experts in the field of financial management and State Management, including both scholars and practitioners in the field of territorial community development. Thanks to the Delphi method, which uses iterative rounds of surveys to achieve consensus among participants, pairwise comparisons were conducted.

RESULTS

Analytical Basis for Choose Optimal Financial Resources for Territorial Communities

In Ukraine, during the four years of implementing the decentralization reform, 876 communities with a population of 9.0 million people were formed. Thus, new local self-government bodies, endowed with important powers to ensure social welfare and stimulate economic development of the territories, have been established across a significant part of the country. However, all this changed after the full-scale invasion, which brought the destruction of such magnitude and force that most communities did not survive, leading to massive migration and abandonment of these areas (Figure 1).

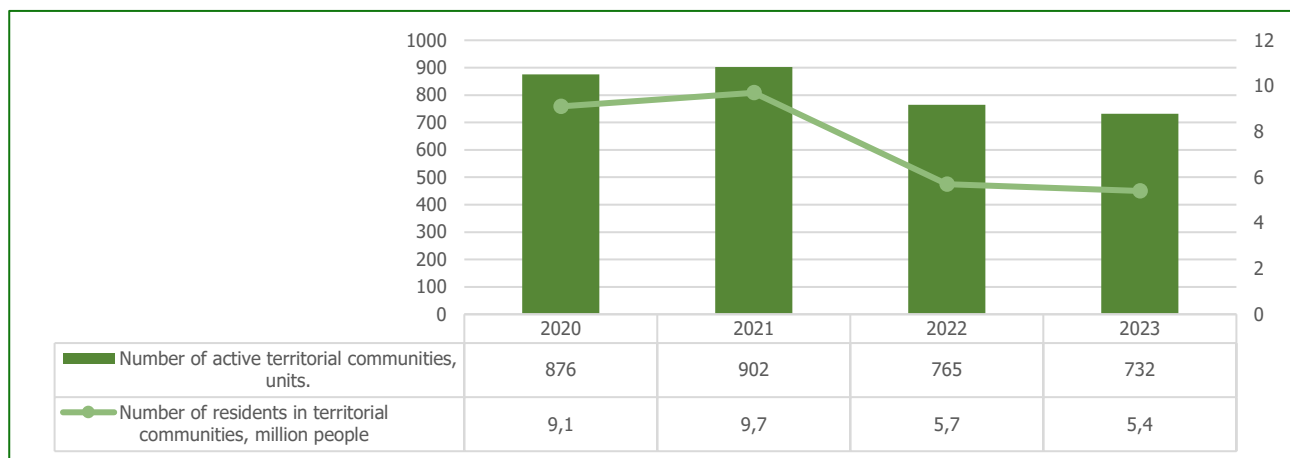


Figure 1. Key general indicators of the activity of territorial communities in Ukraine. (Source: State Statistics Service of Ukraine, 2023)

Overall, it is important for State Management to enhance regional development and the development of corresponding state infrastructure. Consequently, it is necessary to increase funding specifically for these aspects. We agree with this

and consider that optimizing financial resources should primarily focus on the needs of regional development and the development of state infrastructure (Figure 2).

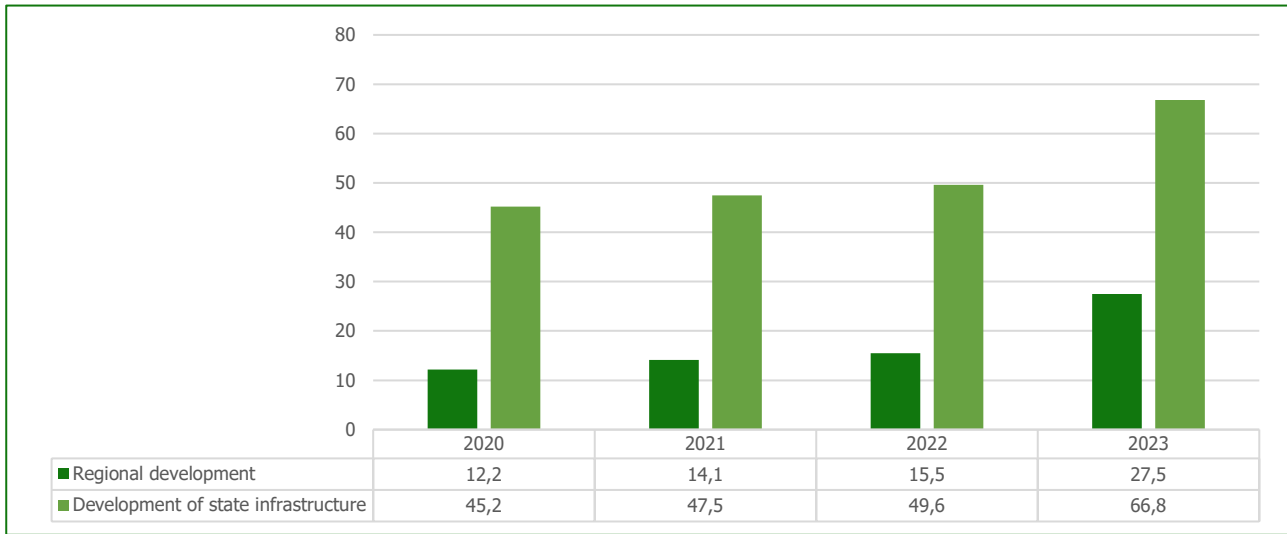


Figure 2. Volumes of state financial support for various areas of development of territorial communities, UAH billion. (Source: State Statistics Service of Ukraine, 2023)

One of the largest financial resources of territorial communities of Ukraine are the following: State subsidies and transfers; Income from municipal property; Local taxes and fees. From year to year, their volumes grow as a result of inflationary processes, but in general, each of these forms of financial support of territorial communities is important and individually, one or another community depends on one or another form of support in its own way (Figure 3).

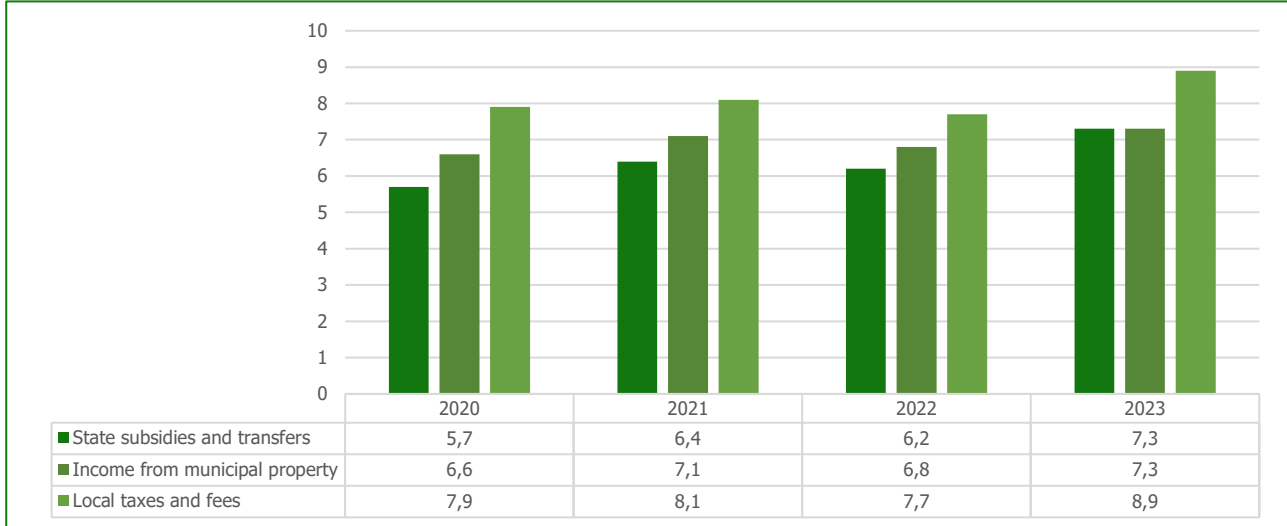


Figure 3. The most important types of financial support for territorial communities of Ukraine, UAH billion. (Source: State Statistics Service of Ukraine, 2023)

In general, it should be noted that most territorial communities in Ukraine were only created from 2020 onwards and they are trying to increase their own revenues, actively using cooperation project opportunities, and receiving financial support from the state to meet the basic needs of the development of various nationally important development areas. However, the challenges and threats of wartime have significantly complicated this process.

List of Territorial Communities Involved

Naturally, each territorial community as a separate open socio-economic system has different resource needs and operating conditions. To choose optimal financial resources, we need their direct list. Therefore, we should determine, in general, what types of financial resources are available today for territorial communities. For this, we selected and conducted a survey of the leadership of territorial communities in the Lviv region:

- Brodivska Urban Territorial Community - includes the city of Brody and adjacent villages, one of the larger communities in the region.
- Sambirska Urban Territorial Community - unites the city of Sambir and several surrounding rural localities, actively developing local infrastructure and cultural initiatives.
- Drohobyska Urban Territorial Community - includes the city of Drohobych and surrounding villages, known for its historical monuments and cultural events.

It should be noted that the study selected only three communities in the Lviv region in order to provide an analysis of financial resources in various local government contexts. This kind of choice is justified by the fact that it allows for more efficient use of experts and even comparison.

Thus, this facilitated the identification of 3 types of financial resources that are most accessible to them today. This list is illustrated in Table 2.

Table 2. Types of Most Accessible Financial Resources for Territorial Communities in 2022, UAH million.			
Resources	Sambirska Urban Territorial Community	Brodivska Urban Territorial Community	Drohobyska Urban Territorial Community
Resource 1 State subsidies and transfers	165,1	102,8	197,3
Resource 2 Income from municipal property	252,1	207,5	282,5
Resource 3 Local taxes and fees	312,4	301,9	417,1

The financial resources of territorial communities may include various sources of income and funds. The list presented in Figure 3 is not exhaustive but is suitable for understanding the proposed methodological approach.

Calculation results

We perform calculations using computer software. Python's use of libraries such as SciPy and NumPy allows us to perform complex mathematical calculations, including those required for pairwise comparisons. We define consistency in comparison as (1):

$$CI = (N+0.5 \times T)/N \tag{1}$$

where: *C* - number of concordant pairs; *T* - number of tied pairs; *N* - number of comparable pairs.

We define the consistency coefficient as (2):

$$CR = CI/RI \tag{2}$$

where: *RI* - Stochastic Index, which is the average Consistency Index expected from a matrix of random judgments of the same size.

For matrices of different sizes, the Stochastic Index (RI) is pre-calculated based on the average Consistency Index (CI) of randomly generated matrices using a specific judgment scale (like the 1-9 scale).

It should be noted that comparisons will be made depending on the volume and level of provision of these resources. There can be different options: there may be minimal provision, normal provision, or maximum provision. To determine the utility function, we need to compare the levels of provision identified in Figure 3 with the financial resources of territorial communities (Table 3).

Table 3. Comparison of financial resources of territorial communities relative to the level of provision.

Minimal	Resource 1	Resource 2	Resource 3
Resource 1	(1)	(1/2)	(1/4)
Resource 2	(2)	(1)	(1/3)
Resource 3	(4)	(3)	(1)
Indicator	CI	RI	CR
Calculation	3.01	0.01	0.08
Normal	Resource 1	Resource 2	Resource 3
Resource 1	(1)	(1/3)	(1/6)
Resource 2	(3)	(1)	(1/4)
Resource 3	(6)	(4)	(1)
Indicator	CI	RI	CR
Calculation	3.05	0.03	0.05
Maximum	Resource 1	Resource 2	Resource 3
Resource 1	(1)	(1/4)	(1/8)
Resource 2	(4)	(1)	(1/5)
Resource 3	(8)	(5)	(1)
Indicator	CI	RI	CR
Calculation	3.09	0.05	0.08

Calculation of the utility function values U_i for the specified financial resources of territorial communities is performed using formula (3):

$$U_i = f(X_1, X_2, \dots, X_n) \quad (3)$$

where: U_i — the utility function for the i -th resource, $X_n, X_1, X_2, \dots, X_n$ — parameters that affect utility, such as availability, cost, efficiency, technological compatibility, etc.

To simplify the search for data in the future, we will enter the results of the calculations obtained above in Table 4.

Table 4. The value of the utility function.

U_i	U_1	U_2	U_3
	(0.08)	(0.21)	(0.71)

As we can see, Resource 3: Local taxes and fees will be the most optimal today for territorial communities under current conditions. Thus, they allow for an increase in local budgets directly, providing communities with more resources for independent development. Moreover, these financial resources enable communities to more effectively respond to specific local needs and challenges, enhancing their financial independence and resilience.

DISCUSSION

Comparison of obtained results with previous ones in scientific-practical literature

The research by Vasylytsiv, et al. (2021), in which scientists proposed an approach to optimizing financial instruments for the development of territorial communities, is interesting. Scientists describe in great detail the approach to the optimal choice of financial instruments. We do something similar in the context of financial support, but the approach is different. Similar efforts were made in the work of Dub, (2019), which in terms of the mechanism of financial provision for the development of territorial communities, proposed approaches to optimization. However, our proposed methodological approach is distinguished by the application of the pairwise comparison method, which enabled the comparison of commonly practised financial provision options. Regarding the methodology itself, the pairwise comparison method is not new or our own development. For instance, its successful application for choosing optimal financial resource provisioning for

social security was demonstrated by Kryshchanovych, et al. (2020), who also involved experts and identified the most optimal resources. However, today the situation is entirely different. The conditions are not the same, plus we have directed this method to another sector, namely the activities of territorial communities.

Identifying novelty in our research

The innovation of this research stems from applying the pairwise comparison method as one of the pioneering efforts to assess and select optimal financial resources for territorial communities. This method, while established, is utilized here to provide new insights specific to the financial management within this sector. This approach not only identifies the most effective types of resources but also aids in selecting the optimal financial resources for territorial communities by utilizing pairwise comparison. This method is tailored to the specific challenges and risks at the local level, ensuring precise and adaptable responses within the framework of state administration. This research opens new perspectives for understanding and improving financial management in the dynamic development of territorial communities, as financial planning can preliminarily assess available financial resources and determine the focus on their use depending on the importance and priority.

CONCLUSIONS

Thus, summarizing our above research dedicated to choosing optimal financial resources for territorial communities in Ukraine, we're trying to solve the current problems of effective local resource management. Summarizing our above research dedicated to choosing optimal financial resources for territorial communities in Ukraine, we're trying to solve current problems of effective local resource management. Important results were achieved: a deep analysis of the current financial state of communities was conducted, the pairwise comparison method was used to determine the most effective types of financial resources, and importantly, a methodological approach was chosen that facilitates the picking of optimal resources to respond to contemporary challenges of state management. The practical significance of the obtained results is revealed through the possibility of applying this approach in the work of territorial communities in Ukraine.

The developed scientific positions and the approach as a whole can be integrated into the system of assessment and control over the use of financial resources of the territorial communities of the Lviv region. The leadership of territorial communities can use this approach to assess and identify optimal types of resources that are needed today. For the system of state administration, the proposed results are valuable in terms of assessing the work of the territorial community.

Like any other study, we encountered a number of limitations. First of all, it should be noted that due to the state of war, there was only one communication option with experts - remotely. Apart from this, the specificity of only a few territorial communities was taken into account. The research is not all-encompassing but can become so in the future. It is also necessary to take into account not only financial resources but also others: personnel, information, etc. Only the financial resources of territorial communities were considered, requiring further consideration of personnel and informational resources. Also, further research may include analyzing the impact of digitization on the efficiency of managing financial resources of territorial communities, to assess the potential of new technologies in identifying and minimizing risks.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ОПТИМІЗАЦІЯ ФІНАНСОВИХ РЕСУРСІВ ТЕРИТОРІАЛЬНИХ ГРОМАД: МЕТОДИЧНИЙ ПІДХІД ДО РЕАГУВАННЯ НА СУЧАСНІ РИЗИКИ В ДЕРЖАВНОМУ УПРАВЛІННІ

Вибір оптимального фінансового забезпечення територіальних громад є важливим, оскільки це дозволяє ефективніше реагувати на сучасні виклики у сфері державного управління. Методичний підхід до цього процесу допомагає громадам краще використовувати доступні ресурси для забезпечення безпекового розвитку й підвищення якості життя їхніх жителів. Поглиблений аналіз наукової й практичної літератури показав, що на сьогодні недостатньо комплексно розглянуте питання фінансових ресурсів територіальних громад. Таким чином, поставлена мета визначення підходу, який дозволить забезпечити інформацію про найбільш оптимальні форми фінансових ресурсів, що потрібні тій чи іншій територіальній громаді в умовах сьогодення. Отож, об'єктом дослідження є фінансові ресурси окремо взятих для оцінювання територіальних громад України. Наукове завдання полягає в тому, щоб запропонувати й інтегрувати такий метод, який сприятиме виборі найбільш оптимальних фінансових ресурсів територіальних громад України. Для цього було залучено експертів і проведено відповідне парне порівняння. У результаті ми проаналізували сучасний фінансовий стан територіальних громад України. Охарактеризували ключові засади запропонованого методичного підходу до оптимізації фінансових ресурсів. Виокремили найбільш оптимальні види фінансових ресурсів для проведення порівняння й виділили найбільш оптимальні з них. Практична значимість отриманих результатів розкривається через можливість застосування цього підходу в роботі територіальних громад України. Проте дослідження має обмеження й не враховує інших ресурсів, таких як кадрові й інформаційні. Це перспектива для подальших досліджень.

Ключові слова: територіальні громади, фінансові ресурси, парне порівняння, державне управління, метод моделювання, види фінансових ресурсів

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